

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
ANDOVER, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2015**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Andover Unified School District No. 385
Andover, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2015** and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education
Andover Unified School District No. 385**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Andover Unified School District No. 385, Andover, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2015**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Andover Unified School District No. 385, Andover, Kansas**, as of **June 30, 2015**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. The accompanying schedule of expenditures of federal awards is presented for purposes of additional analysis as required by U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments and Non-Profit Organizations*, and is also not a required part of the basic financial statement. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Andover Unified School District No. 385**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2014 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2014 basic financial statement upon which we rendered an unmodified opinion dated December 1, 2014. The 2014 basic financial statement and our accompanying report are not presented herein, but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2014 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2014 basic financial statement. The 2014 comparative information was subjected to the auditing procedures applied in the audit of the 2014 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2014 basic financial statement or to the 2014 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2014 comparative information is fairly stated in all material respects in relation to the 2014 basic financial statement as a whole, on the basis of accounting described in Note 1.

Other Reporting Required by Government Auditing Standards

In accordance with *Government Auditing Standards*, we have also issued our report dated December 7, 2015, on our consideration of **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting and compliance.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 7, 2015

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
General Fund	\$ 2,416	\$ 414	\$ 30,072,695	\$ 30,075,111	\$ 414	\$ 37,763	\$	\$ 38,177
Special Purpose Funds								
Supplemental General	209,696	744	9,729,892	9,804,962	135,370	258,701		394,071
At Risk (4 Year Old)	9,911	0	135,622	138,283	7,250	1,800		9,050
At Risk (K-12)	281,024	0	1,291,771	1,183,292	389,503	0		389,503
Bilingual Education	39	0	244,687	168,970	75,756	0		75,756
Virtual Education	1,093,731	0	2,878,900	3,046,665	925,966	363		926,329
Capital Outlay	1,224,139	39,768	3,371,371	2,482,814	2,152,464	399,570		2,552,034
Driver Training	127,643	0	54,968	42,572	140,039	0		140,039
Food Service	109,958	306	1,886,653	1,924,603	72,314	5,118		77,432
Professional Development	35,446	0	69,080	69,000	35,526	0		35,526
Summer School	564	0	8,027	8,591	0	0		0
Special Education	461,031	0	5,873,102	5,775,239	558,894	5,915		564,809
Vocational Education	423	0	387,321	299,852	87,892	0		87,892
KPERS Contribution	0	0	2,592,063	2,592,063	0	0		0
Federal Funds	398	0	365,379	360,601	5,176	826		6,002
Gifts and Grants Fund	78,707	0	139,026	172,315	45,418	699		46,117
Contingency Reserve	906,583	0	400,000	0	1,306,583	0		1,306,583
Textbook Rental	959,325	139	467,655	863,532	563,587	58,282		621,869
District Activity Funds	373,870	0	917,760	822,066	469,564	21,621		491,185
Debt Service Funds								
Bond and Interest	6,990,366	0	12,572,653	11,190,023	8,372,996	0		8,372,996
	<u>\$ 12,865,270</u>	<u>\$ 41,371</u>	<u>\$ 73,458,625</u>	<u>\$ 71,020,554</u>	<u>\$ 15,344,712</u>	<u>\$ 790,658</u>		<u>\$ 16,135,370</u>
Composition of Cash:								
					Checking and Money Market Accounts			\$ 16,481,624
					Certificates of Deposit			31,945
					Agency Funds			16,513,569
								(378,199)
								<u>\$ 16,135,370</u>

The notes to the financial statement are an integral part of this statement.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Andover Unified School District No. 385 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Andover, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2015.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds
Contingency Reserve Fund
District Activity Funds

Gifts and Grants Fund
Textbook Rental Fund

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 2 - In Substance Receipt in Transit:

The District received \$2,198,248 subsequent to June 30, 2015, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2015.

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et. seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 South Kansas Ave., Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Funding Policy

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. Effective July 1, 2009, KPERS has two benefit structures and funding depends on whether the employee is a Tier 1 or Tier 2 member. Tier 1 members are active and contributing members hired before July 1, 2009. Tier 2 members were first employed in a covered position on or after July 1, 2009. Kansas law establishes the KPERS member-employee contribution rate of 5% of covered salary for Tier 1 members and at 6% of covered salary for Tier 2 members. Member employees' contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

The State of Kansas is required to contribute the statutory required employers share.

Net Pension Liability

The total pension liability for KPERS was determined by an actuarial valuation as of December 31, 2013, which was rolled forward to June 30, 2014. As of June 30, 2014, the net pension liability for KPERS was \$8,291,794,910. KPERS has determined the District's proportionate share of the net pension liability is \$35,991,502 as of June 30, 2014. The complete actuarial valuation report including all actuarial assumptions and methods is publically available on the website at www.kpers.org or can be obtained as described in the first paragraph above.

Note 4 - Compensated Absences:

All permanent full-time employees are eligible for vacation and/or sick leave benefits in varying annual amounts depending on position and length of service.

It is the policy of the District to record vacation and sick leave benefits as expenditures when paid.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 5 - On-Behalf Payments for Fringe Benefits and Salaries:

The District recognizes as revenues and expenses contributions made by the State of Kansas to the Kansas Public Employees Retirement System (KPERS) on behalf of the District's employees. For the year ended June 30, 2015, the State made contributions of \$2,592,063. These contributions are recorded in the KPERS Contribution Fund as receipts and expenditures.

Note 6 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 7 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

	Transfer To:											Total
	General Fund	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Virtual Education	Professional Development	Summer School	Special Education	Vocational Education	Contingency Reserve	Textbook Rental	
Transfer from:												
General Fund	\$ 0	\$ 98,922	\$ 915,490	\$ 244,687	\$ 2,868,199	\$ 0	\$ 2,202	\$ 5,229,769	\$ 289,750	\$ 400,000	\$ 0	\$ 10,049,019
Supplemental General Fund	0	0	0	0	0	69,000	0	607,425	90,000	0	0	766,425
Virtual Education	600,000	0	0	0	0	0	0	0	0	0	0	600,000
	<u>\$ 600,000</u>	<u>\$ 98,922</u>	<u>\$ 915,490</u>	<u>\$ 244,687</u>	<u>\$ 2,868,199</u>	<u>\$ 69,000</u>	<u>\$ 2,202</u>	<u>\$ 5,837,194</u>	<u>\$ 379,750</u>	<u>\$ 400,000</u>	<u>\$ 0</u>	<u>\$ 11,415,444</u>

Note 8 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

Note 9 - Subsequent Events:

The District has evaluated subsequent events through December 7, 2015, the date which the financial statement was available to be issued.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 10 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the Government. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The Government has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the Government's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2015.

At June 30, 2015, the District's carrying amount of deposits was \$16,513,569 and the bank balance was \$17,382,860. The bank balance is held by one bank. Of the bank balance, \$250,000 was covered by depository insurance, and the remaining \$17,132,860 was collateralized with securities held by the pledging financial institution's agent in the District's name.

Note 11 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 12 - Facility Lease Agreement:

In September 1992, the District entered into a facilities lease agreement with Butler County Community College. The agreement provides for annual rental payments. The District received \$174,264 in rental payments for the year ended June 30, 2015.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Note 13 - Advance Refunding of Bond Obligation:

On August 1, 1999, the District issued \$18,930,000 in General Obligation Bonds with interest rates ranging from 3.60% to 5.70%. Of the issue, \$6,597,307 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1992 and 1994 bonds. As a result, this portion of the 1992 and 1994 bonds is considered defeased and not included in long-term debt below.

On May 15, 2000, the District issued \$20,055,000 in General Obligation Bonds with interest rates ranging from 4.80% to 6.00%. Of the issue, \$2,992,770 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1994 bonds. As a result, this portion of the 1994 bonds is considered defeased and not included in long-term debt below.

On November 1, 2005, the District issued \$36,170,000 in General Obligation Bonds with interest rates ranging from 3.00% to 5.00%. Of the issue, \$6,180,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1999 bonds. As a result, this portion of the 1999 bonds is considered defeased and not included in long-term debt below.

On April 1, 2007, the District issued \$27,860,000 in General Obligation Bonds with interest rates ranging from 4.00% to 5.00%. Of the issue, \$17,990,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1998, 2000 and 2001 bonds. As a result, this portion of the 1998, 2000 and 2001 bonds is considered defeased and not included in long-term debt below.

On May 1, 2009, the District issued \$4,980,000 in General Obligation Bonds with interest rates ranging from 2.50% to 4.00%. Of the issue, \$4,990,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1998 bonds. As a result, this portion of the 1998 bonds is considered defeased and not included in long-term debt below.

On April 15, 2010, the District issued \$5,295,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$5,220,000 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 1999 and 2001 bonds. As a result, this portion of the 1999 and 2001 bonds is considered defeased and not included in long-term debt below.

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

On May 1, 2012, the District issued \$9,810,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$9,406,615 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2005 bonds. As a result, this portion of the 2005 bonds is considered defeased and not included in long-term debt below.

On April 1, 2013, the District issued \$9,085,000 in General Obligation Bonds with interest rates of 2.00%. Of the issue, \$9,867,650 was used to purchase U.S. government securities. Those securities were deposited with an escrow agent to provide for the future debt service payments on a portion of the 2005 bonds. As a result, this portion of the 2005 bonds is considered defeased and not included in long-term debt below.

Note 14 - Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Lease payments are due monthly.

Terms for long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Interest Rate	Date of Issue	Amount of Issue	Date of Final Maturity
General Obligation Bonds				
1999 Series	3.60 - 5.70	8/1/99	\$ 18,930,000	9/1/18
2000 Series	4.80 - 6.00	5/15/00	\$ 20,055,000	9/1/18
2005 Series	3.00 - 5.00	11/1/05	\$ 36,170,000	9/1/19
2007 Series	4.00 - 5.00	4/1/07	\$ 27,860,000	9/1/19
2009 Series	2.50 - 4.00	5/1/09	\$ 4,980,000	9/1/15
2010 Series	2.00	4/15/10	\$ 5,295,000	9/1/14
2012 Series	2.00	5/1/12	\$ 9,810,000	9/1/19
2013 Series	2.00	4/1/13	\$ 9,085,000	9/1/19
Qualified School Construction Bonds				
2011 Series	4.79	3/1/11	\$ 2,000,000	9/1/21
Capital Outlay Temporary Notes				
2013 Series	0.95	4/23/13	\$ 1,250,000	10/1/15
Capital Leases				
Central Office	5.256	3/1/10	\$ 420,000	3/1/22
Buses	2.99	7/20/11	\$ 155,422	7/20/14
Bus	3.19	10/3/11	\$ 94,380	10/3/14
Buses	1.39	9/18/13	\$ 163,232	9/18/16

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2015

Changes in long-term liabilities for the District for the year ended June 30, 2015 were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
1999 Series	\$ 1,075,000	\$ 0	\$ 1,075,000	\$ 0	\$ 30,638
2000 Series	7,210,000	0	1,520,000	5,690,000	385,563
2005 Series	12,600,000	0	2,275,000	10,325,000	486,547
2007 Series	26,485,000	0	665,000	25,820,000	1,213,425
2009 Series	3,810,000	0	1,890,000	1,920,000	95,450
2010 Series	910,000	0	910,000	0	9,100
2012 Series	9,810,000	0	135,000	9,675,000	194,850
2013 Series	9,035,000	0	125,000	8,910,000	179,450
Qualified School Construction Bonds					
2011 Series	1,600,000	0	200,000	1,400,000	5,204
Capital Outlay Temporary Notes					
2013 Series	750,000	0	500,000	250,000	5,940
	<u>73,285,000</u>	<u>0</u>	<u>9,295,000</u>	<u>63,990,000</u>	<u>2,606,167</u>
Capital Leases					
Central Office	311,115	0	29,365	281,750	15,636
Buses	4,508	0	4,508	0	11
Bus	10,938	0	10,938	0	73
Bus	123,065	0	54,214	68,851	1,386
	<u>449,626</u>	<u>0</u>	<u>99,025</u>	<u>350,601</u>	<u>17,106</u>
	<u>\$ 73,734,626</u>	<u>\$ 0</u>	<u>\$ 9,394,025</u>	<u>\$ 64,340,601</u>	<u>\$ 2,623,273</u>

Current maturities of long-term debt and interest for the next five years and in five year increments through maturity are as follows:

	Principal			Interest			Total Principal and Interest
	General Obligation Bonds	Capital Leases	Total Principal	General Obligation Bonds	Capital Leases	Total Interest	
2016	\$ 10,465,000	\$ 85,888	\$ 10,550,888	\$ 2,205,435	\$ 14,712	\$ 2,220,147	\$ 12,771,035
2017	11,645,000	46,473	11,691,473	1,720,248	12,427	1,732,675	13,424,148
2018	12,885,000	34,360	12,919,360	1,217,841	10,640	1,228,481	14,147,841
2019	14,090,000	36,207	14,126,207	712,274	8,793	721,067	14,847,274
2020	14,505,000	38,137	14,543,137	218,080	6,863	224,943	14,768,080
2021 - 2025	400,000	109,536	509,536	0	6,974	6,974	516,510
	<u>\$ 63,990,000</u>	<u>\$ 350,601</u>	<u>\$ 64,340,601</u>	<u>\$ 6,073,878</u>	<u>\$ 60,409</u>	<u>\$ 6,134,287</u>	<u>\$ 70,474,888</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Certified Budget	Adjustment to		Adjustment for	Total Budget for	Expenditures		Variance - Over
		Comply with	Legal Max	Budget Credits		Chargeable to	Current Year	
					Comparison			(Under)
General Fund	\$ 30,223,806	\$ (558,740)	\$	410,045	\$ 30,075,111	\$	30,075,111	\$ 0
Special Purpose Funds								
Supplemental General	9,754,385	0		50,577	9,804,962		9,804,962	0
At Risk (4 Year Old)	136,920	0		36,700	173,620		138,283	(35,337)
At Risk (K-12)	1,444,050	0		0	1,444,050		1,183,292	(260,758)
Bilingual Education	168,975	0		0	168,975		168,970	(5)
Virtual Education	3,369,962	0		0	3,369,962		3,046,665	(323,297)
Capital Outlay	3,762,938	0		0	3,762,938		2,482,814	(1,280,124)
Driver Training	90,375	0		0	90,375		42,572	(47,803)
Food Service	2,282,000	0		0	2,282,000		1,924,603	(357,397)
Professional Development	69,000	0		0	69,000		69,000	0
Summer School	7,087	0		5,825	12,912		8,591	(4,321)
Special Education	6,069,964	0		0	6,069,964		5,775,239	(294,725)
Vocational Education	355,358	0		0	355,358		299,852	(55,506)
KPERS Contribution	3,209,649	0		0	3,209,649		2,592,063	(617,586)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		360,601	XXXXXXXXXX
Gifts and Grants Fund	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		172,315	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		0	XXXXXXXXXX
Textbook Rental	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		863,532	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX		822,066	XXXXXXXXXX
Debt Service Funds								
Bond and Interest	11,190,023	0		0	11,190,023		11,190,023	0
	<u>\$ 72,134,492</u>	<u>\$ (558,740)</u>	<u>\$</u>	<u>503,147</u>	<u>\$ 72,078,899</u>	<u>\$</u>	<u>71,020,554</u>	<u>\$ (3,276,859)</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,551,106	\$ 410,045	\$ 0	\$ 410,045
County Sources	122,466	0	10,166	(10,166)
State Sources	24,162,663	29,062,650	29,611,224	(548,574)
Federal Sources	11,382	0	0	0
Transfers	200,000	600,000	600,000	0
	<u>30,047,617</u>	<u>30,072,695</u>	<u>\$ 30,221,390</u>	<u>\$ (148,695)</u>
Expenditures				
Instruction	12,378,890	12,988,898	\$ 12,533,554	\$ 455,344
Student Support Services	1,100,587	1,076,983	1,138,675	(61,692)
Instructional Support Staff	758,396	776,058	782,949	(6,891)
School Administration	2,377,341	2,429,615	2,450,755	(21,140)
Operations & Maintenance	1,819,934	1,840,173	1,875,744	(35,571)
Student Transportation Services	932,561	883,542	1,000,177	(116,635)
Other Supplemental Services	73,765	30,823	74,812	(43,989)
Transfers	10,605,143	10,049,019	10,367,140	(318,121)
Adjustment to Comply With Legal Max	0	0	(558,740)	558,740
Adjustment for Qualifying Budget Credits	0	0	410,045	(410,045)
	<u>30,046,617</u>	<u>30,075,111</u>	<u>\$ 30,075,111</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	1,000	(2,416)		
Unencumbered Cash, Beginning	0	2,416		
Prior Year Canceled Encumbrances	<u>1,416</u>	<u>414</u>		
Unencumbered Cash, Ending	<u>\$ 2,416</u>	<u>\$ 414</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,155,884	\$ 3,572,493	\$ 3,183,925	\$ 388,568
County Sources	670,367	725,078	642,847	82,231
State Sources	4,075,713	5,432,321	5,718,020	(285,699)
	<u>9,901,964</u>	<u>9,729,892</u>	<u>\$ 9,544,792</u>	<u>\$ 185,100</u>
Expenditures				
Instruction	4,704,794	4,177,469	\$ 4,684,566	\$ (507,097)
Instruction Support Staff	7,218	101,177	1,000	100,177
General Administration	697,263	775,293	714,441	60,852
Operations & Maintenance	2,108,617	2,079,809	2,294,129	(214,320)
Other Supplemental Services	1,576,444	1,686,161	1,286,749	399,412
Facility Acquisition & Construction				
Services	13,376	218,628	14,000	204,628
Transfers	872,880	766,425	759,500	6,925
Adjustment for Qualifying Budget Credits	0	0	50,577	(50,577)
	<u>9,980,592</u>	<u>9,804,962</u>	<u>\$ 9,804,962</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(78,628)	(75,070)		
Unencumbered Cash, Beginning	287,721	209,696		
Prior Year Canceled Encumbrances	<u>603</u>	<u>744</u>		
Unencumbered Cash, Ending	<u>\$ 209,696</u>	<u>\$ 135,370</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (4 Year Old)</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 31,750	\$ 36,700	\$ 30,000	\$ 6,700
Transfers	102,671	98,922	107,000	(8,078)
	<u>134,421</u>	<u>135,622</u>	<u>\$ 137,000</u>	<u>\$ (1,378)</u>
Expenditures				
Instruction	135,260	138,283	\$ 136,920	\$ 1,363
Adjustment for Qualifying Budget Credits	0	0	36,700	(36,700)
	<u>135,260</u>	<u>138,283</u>	<u>\$ 173,620</u>	<u>\$ (35,337)</u>
Receipts Over (Under) Expenditures	(839)	(2,661)		
Unencumbered Cash, Beginning	10,750	9,911		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 9,911</u>	<u>\$ 7,250</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>At Risk Fund (K-12)</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Local Sources	\$ 373,506	\$ 376,281	\$ 300,000	\$ 76,281
Transfers	633,794	915,490	965,000	49,510
	<u>1,007,300</u>	<u>1,291,771</u>	<u>\$ 1,265,000</u>	<u>\$ 125,791</u>
Expenditures				
Instruction	971,062	1,183,292	\$ 1,444,050	\$ (260,758)
Transfers	200,000	0	0	0
	<u>1,171,062</u>	<u>1,183,292</u>	<u>\$ 1,444,050</u>	<u>\$ (260,758)</u>
Receipts Over (Under) Expenditures	(163,762)	108,479		
Unencumbered Cash, Beginning	444,786	281,024		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 281,024</u>	<u>\$ 389,503</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Transfers	<u>\$ 102,760</u>	<u>\$ 244,687</u>	<u>\$ 175,000</u>	<u>\$ 69,687</u>
	<u>102,760</u>	<u>244,687</u>	<u>\$ 175,000</u>	<u>\$ 69,687</u>
Expenditures				
Instruction	<u>155,677</u>	<u>168,970</u>	<u>\$ 168,975</u>	<u>\$ (5)</u>
	<u>155,677</u>	<u>168,970</u>	<u>\$ 168,975</u>	<u>\$ (5)</u>
Receipts Over (Under) Expenditures	(52,917)	75,717		
Unencumbered Cash, Beginning	52,956	39		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 39</u>	<u>\$ 75,756</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Virtual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,486	\$ 10,701	\$ 0	\$ 10,701
Transfers	3,722,092	2,868,199	3,640,140	(771,941)
	<u>3,727,578</u>	<u>2,878,900</u>	<u>\$ 3,640,140</u>	<u>\$ (761,240)</u>
Expenditures				
Instruction	2,342,376	2,163,523	\$ 2,432,410	\$ (268,887)
Student Support Services	72,013	86,509	74,787	11,722
Instruction Support Staff	0	7,560	5,000	2,560
School Administration	3,689	142,586	209,537	(66,951)
Operations & Maintenance	281,551	0	0	0
Other Supplemental Services	46,560	46,487	48,228	(1,741)
Transfers	0	600,000	600,000	0
	<u>2,746,189</u>	<u>3,046,665</u>	<u>\$ 3,369,962</u>	<u>\$ (323,297)</u>
Receipts Over (Under) Expenditures	981,389	(167,765)		
Unencumbered Cash, Beginning	112,342	1,093,731		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,093,731</u>	<u>\$ 925,966</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Capital Outlay Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 2,193,015	\$ 2,367,335	\$ 2,305,516	\$ 61,819
County Sources	159,864	364,678	251,644	113,034
State Sources	0	639,358	0	639,358
Federal Sources	83,080	0	0	0
	<u>2,435,959</u>	<u>3,371,371</u>	<u>\$ 2,557,160</u>	<u>\$ 814,211</u>
Expenditures				
Instruction	818,880	749,233	\$ 1,075,000	\$ (325,767)
General Administration	291,293	266,453	500,000	(231,547)
Central Services	14,672	5,205	50,000	(44,795)
Operations & Maintenance	15,154	26,166	400,000	(373,834)
Transportation	292,193	71,130	155,000	(83,870)
Facility Acquisition & Construction				
Services	691,528	856,687	1,077,000	(220,313)
Debt Services	509,963	505,940	505,938	2
	<u>2,633,683</u>	<u>2,482,814</u>	<u>\$ 3,762,938</u>	<u>\$ (1,280,124)</u>
Receipts Over (Under) Expenditures	(197,724)	888,557		
Unencumbered Cash, Beginning	1,421,863	1,224,139		
Prior Year Canceled Encumbrances	<u>0</u>	<u>39,768</u>		
Unencumbered Cash, Ending	<u>\$ 1,224,139</u>	<u>\$ 2,152,464</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Driver Training Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
Local Sources	\$ 41,700	\$ 39,150 \$ 40,000	\$ (850)
State Sources	14,280	15,818 14,535	1,283
	<u>55,980</u>	<u>54,968</u> <u>\$ 54,535</u>	<u>\$ 433</u>
Expenditures			
Instruction	29,409	26,649 \$ 74,375	\$ (47,726)
Vehicle Operations, Maintenance Services	13,678	15,923 16,000	(77)
	<u>43,087</u>	<u>42,572</u> <u>\$ 90,375</u>	<u>\$ (47,803)</u>
Receipts Over (Under) Expenditures	12,893	12,396	
Unencumbered Cash, Beginning	114,750	127,643	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 127,643</u>	<u>\$ 140,039</u>	

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Food Service Fund</u>	Prior Year Actual	<u>Current Year</u>		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 1,412,972	\$ 1,338,767	\$ 1,549,475	\$ (210,708)
State Sources	16,944	17,482	23,480	(5,998)
Federal Sources	497,446	530,404	714,618	(184,214)
	<u>1,927,362</u>	<u>1,886,653</u>	<u>\$ 2,287,573</u>	<u>\$ (400,920)</u>
Expenditures				
Operations & Maintenance	0	0	\$ 77,000	\$ (77,000)
Food Service Operation	1,937,312	1,924,603	2,205,000	(280,397)
	<u>1,937,312</u>	<u>1,924,603</u>	<u>\$ 2,282,000</u>	<u>\$ (357,397)</u>
Receipts Over (Under) Expenditures	(9,950)	(37,950)		
Unencumbered Cash, Beginning	119,908	109,958		
Prior Year Canceled Encumbrances	<u>0</u>	<u>306</u>		
Unencumbered Cash, Ending	<u>\$ 109,958</u>	<u>\$ 72,314</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 0	\$ 80	\$ 0	\$ 80
Transfers	69,500	69,000	69,500	(500)
	<u>69,500</u>	<u>69,080</u>	<u>\$ 69,500</u>	<u>\$ (420)</u>
Expenditures				
Instructional Support Staff	36,914	69,000	\$ 69,000	\$ 0
	<u>36,914</u>	<u>69,000</u>	<u>\$ 69,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	32,586	80		
Unencumbered Cash, Beginning	2,860	35,446		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 35,446</u>	<u>\$ 35,526</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Summer School Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 6,700	\$ 5,825	\$ 6,700	\$ (875)
Transfers	0	2,202	0	2,202
	<u>6,700</u>	<u>8,027</u>	<u>\$ 6,700</u>	<u>\$ 1,327</u>
Expenditures				
Instruction	5,348	6,936	\$ 5,390	\$ 1,546
School Administration	1,653	1,655	1,697	(42)
Adjustment for Qualifying Budget Credits	0	0	5,825	(5,825)
	<u>7,001</u>	<u>8,591</u>	<u>\$ 12,912</u>	<u>\$ (4,321)</u>
Receipts Over (Under) Expenditures	(301)	(564)		
Unencumbered Cash, Beginning	865	564		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 564</u>	<u>\$ 0</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Special Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 59,127	\$ 35,908	\$ 28,800	\$ 7,108
Transfers	<u>5,816,751</u>	<u>5,837,194</u>	<u>5,800,000</u>	<u>37,194</u>
	<u>5,875,878</u>	<u>5,873,102</u>	<u>\$ 5,828,800</u>	<u>\$ 44,302</u>
Expenditures				
Instruction	5,362,567	5,524,237	\$ 5,793,767	\$ (269,530)
Student Support Services	57,634	27,746	59,725	(31,979)
Student Transportation Services	<u>203,455</u>	<u>223,256</u>	<u>216,472</u>	<u>6,784</u>
	<u>5,623,656</u>	<u>5,775,239</u>	<u>\$ 6,069,964</u>	<u>\$ (294,725)</u>
Receipts Over (Under) Expenditures	252,222	97,863		
Unencumbered Cash, Beginning	208,809	461,031		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 461,031</u>	<u>\$ 558,894</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Vocational Education Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 0	\$ 7,571	\$ 0	\$ 7,571
Transfers	343,037	379,750	370,000	9,750
	<u>343,037</u>	<u>387,321</u>	<u>\$ 370,000</u>	<u>\$ 17,321</u>
Expenditures				
Instruction	342,614	299,852	\$ 355,358	\$ (55,506)
	<u>342,614</u>	<u>299,852</u>	<u>\$ 355,358</u>	<u>\$ (55,506)</u>
Receipts Over (Under) Expenditures	423	87,469		
Unencumbered Cash, Beginning	0	423		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 423</u>	<u>\$ 87,892</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>		<u>Variance - Over (Under)</u>
	<u>Prior Year Actual</u>	<u>Actual Budget</u>	
Cash Receipts			
State Sources	\$ 2,630,860	\$ 2,592,063 \$ 3,209,649	\$ (617,586)
	<u>2,630,860</u>	<u>2,592,063 \$ 3,209,649</u>	<u>\$ (617,586)</u>
Expenditures			
Instruction	1,658,774	1,634,312 \$ 2,023,705	\$ (389,393)
Student Support Services	91,106	89,762 111,149	(21,387)
Instructional Support Staff	76,273	75,148 93,053	(17,905)
General Administration	64,347	63,398 78,503	(15,105)
School Administration	245,043	241,430 298,952	(57,522)
Central Services	0	90,374 111,907	(21,533)
Operations & Maintenance	227,575	224,219 277,641	(53,422)
Student Transportation Serv	103,422	101,897 126,175	(24,278)
Other Supplemental Services	162,825	1,473 1,824	(351)
Food Service Operation	1,495	70,050 86,740	(16,690)
	<u>2,630,860</u>	<u>2,592,063 \$ 3,209,649</u>	<u>\$ (617,586)</u>
Receipts Over (Under) Expenditures	0	0	
Unencumbered Cash, Beginning	0	0	
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>	
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>	

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 5,577,098	\$ 6,932,710	\$ 6,679,889	\$ 252,821
County Sources	885,783	827,883	743,630	84,253
State Sources	3,750,016	4,812,060	4,811,710	350
	<u>10,212,897</u>	<u>12,572,653</u>	<u>\$ 12,235,229</u>	<u>\$ 337,424</u>
Expenditures				
Debt Service	10,133,843	11,190,023	\$ 11,190,023	\$ 0
	<u>10,133,843</u>	<u>11,190,023</u>	<u>\$ 11,190,023</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	79,054	1,382,630		
Unencumbered Cash, Beginning	6,911,312	6,990,366		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 6,990,366</u>	<u>\$ 8,372,996</u>		

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 326,726	\$ 365,379
	<u>326,726</u>	<u>365,379</u>
Expenditures		
Instruction	263,807	311,226
Student Support Services	0	0
Instructional Support Staff	62,583	49,375
	<u>326,390</u>	<u>360,601</u>
Receipts Over (Under) Expenditures	336	4,778
Unencumbered Cash, Beginning	62	398
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 398</u>	<u>\$ 5,176</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 153,087	\$ 139,026
	<u>153,087</u>	<u>139,026</u>
Expenditures		
Instruction	118,315	171,199
Student Transportation Services	670	1,116
Facility Acquisition & Construction Services	5,427	0
	<u>124,412</u>	<u>172,315</u>
Receipts Over (Under) Expenditures	28,675	(33,289)
Unencumbered Cash, Beginning	50,032	78,707
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 78,707</u>	<u>\$ 45,418</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

<u>Contingency Reserve Fund</u>		
	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 350,000	\$ 400,000
	<u>350,000</u>	<u>400,000</u>
Expenditures		
Other Supplemental Services	<u>0</u>	<u>0</u>
	<u>0</u>	<u>0</u>
Receipts Over (Under) Expenditures	350,000	400,000
Unencumbered Cash, Beginning	556,583	906,583
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 906,583</u>	<u>\$ 1,306,583</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015
(With Comparative Actual Totals for the Prior Year Ended June 30, 2014)

Textbook Rental Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 457,156	\$ 467,655
Transfers	<u>337,418</u>	<u>0</u>
	<u>794,574</u>	<u>467,655</u>
 Expenditures		
Instruction	<u>269,017</u>	<u>863,532</u>
	<u>269,017</u>	<u>863,532</u>
 Receipts Over (Under) Expenditures	525,557	(395,877)
 Unencumbered Cash, Beginning	419,473	959,325
 Prior Year Canceled Encumbrances	<u>14,295</u>	<u>139</u>
 Unencumbered Cash, Ending	<u>\$ 959,325</u>	<u>\$ 563,587</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School				
Yearbook	\$ 1,646	\$ 32,339	\$ 28,411	\$ 5,574
Band Boosters	6,872	26,639	9,200	24,311
Band-AHS	27,862	42,062	14,776	55,148
Band Uniforms	6,299	2,827	4,876	4,250
Debate-AHS	584	(362)	219	3
Color Guard	0	920	563	357
Desktop Publishing	1,139	3,260	2,330	2,069
Forensics	4	419	208	215
Drama-AHS	5,941	13,549	12,297	7,193
Drama Trip	0	3,050	2,920	130
Journalism	2,650	3,564	1,520	4,694
Journalism Trip	223	690	0	913
Choir Travel	6,302	4,243	6,048	4,497
Madrigals	4,619	8,578	10,545	2,652
Choir Uniforms	5,781	2,756	1,614	6,923
Music Festival	12,573	19,865	27,189	5,249
Scholar's Bowl	169	825	637	357
Student Council	4,767	22,263	20,086	6,944
Spec Ed/Joyce Akins	687	0	0	687
AHS Stadium Bakery	5,031	18,861	18,442	5,450
Shop Spirit	4,890	0	0	4,890
Greenhouse	41	10	0	51
Class of 2014	509	0	509	0
Class of 2015	5,616	837	6,453	0
Class of 2016	3,904	9,369	9,396	3,877
Class of 2017	2,802	3,481	3,250	3,033
Class of 2018	3,794	2,948	1,928	4,814
Class of 2019	0	576	0	576
Outdoor Club	310	0	0	310
Quill & Scroll	200	0	0	200
Fellowship of Christian Students	0	117	0	117
BPA	0	781	537	244
Kids for Kids Club	0	1,547	1,262	285
FBLA	464	0	0	464
FACS - Beef	186	0	0	186
Arts and Crafts Club	466	0	0	466
National Honor Society	1,822	3,592	3,616	1,798
	<u>118,153</u>	<u>229,606</u>	<u>188,832</u>	<u>158,927</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover High School (Continued)				
Science Olympiad	\$ 1,563	\$ 0	\$ 0	\$ 1,563
EMS Club	216	0	0	216
Fishing Club	682	0	143	539
Booster Club New Sign	209	0	0	209
Scholarships/Banquet	210	2,000	2,000	210
Memorials	1,035	0	0	1,035
	<u>3,915</u>	<u>2,000</u>	<u>2,143</u>	<u>3,772</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central High School				
General Activities	\$ 4,180	\$ 433	\$ 924	\$ 3,689
Band	135	10,111	9,798	448
Band Cleaning	194	3,362	3,283	273
Tri-M Music Honor Society	205	1,155	75	1,285
Broadcasting	944	0	0	944
Debate	806	8,350	7,895	1,261
School Publications	2,514	2,520	2,252	2,782
Drama	10,518	4,498	4,346	10,670
Forensics	447	197	0	644
Newspaper	4,403	26,564	29,343	1,624
Music Festival	192	3,717	3,909	0
New Generation-				
Madrigals	176	12,536	12,330	382
Choir Cleaning	3,668	4,269	6,516	1,421
Newspaper Postage	36	0	0	36
Scholar's Bowl	207	89	0	296
Sewing	331	1,600	595	1,336
StuCo	5,861	6,338	9,064	3,135
Voc Ed	0	101	0	101
Yearbook	7,901	23,349	23,003	8,247
Key Club	208	668	876	0
20 Minute Munchies	10	0	0	10
Art Club	258	1,392	0	1,650
Circle of Friends	9	208	116	101
FBLA-Future Business				
Leaders	1,691	7,874	8,383	1,182
FBLA Donations	825	0	684	141
FCS	109	0	0	109
French Club	0	201	0	201
Friends of Rachel	52	0	0	52
Greenhouse	143	0	0	143
Kansas BEST	126	0	0	126
Kids 4 Kids	469	99	99	469
National Honor Society	72	1,015	1,087	0
Photo Club	39	0	0	39
SADD	62	0	0	62
	<u>46,791</u>	<u>120,646</u>	<u>124,578</u>	<u>42,859</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Beginning Cash</u>		<u>Cash</u>	<u>Ending Cash</u>
	<u>Balance</u>	<u>Cash Receipts</u>	<u>Disbursements</u>	<u>Balance</u>
Andover Central High School (Continued)				
Science Olympiad	\$ 245	\$ (25)	\$ 0	\$ 220
Science Olympiad				
Donations	75	25	100	0
Spanish Club	33	0	0	33
Culture Club	21	0	0	21
Table Tennis	24	0	0	24
Project Graduation	2,421	12,489	11,423	3,487
Class of 2014	4,450	84	1,448	3,086
Class of 2015	4,429	2,646	4,031	3,044
Class of 2016	7,526	2,327	7,548	2,305
Class of 2017	7,978	2,050	20	10,008
Class of 2018	975	1,990	0	2,965
Class of 2019	0	1,800	0	1,800
Jaguar Assistance Group	967	0	400	567
Scholarships/Memorials	779	0	0	779
Scholarships - Billy Means	24,762	5,718	30,480	0
Scholarships	2,350	0	0	2,350
	<u>57,035</u>	<u>29,104</u>	<u>55,450</u>	<u>30,689</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements	Balance	
Andover Middle School					
PE-Teachers	\$ 5,704	\$ 6,963	\$ 8,805	\$ 3,862	
Linc Donations	0	6,508	6,508	0	
Lost/Damaged Txbk Equip	1,325	827	346	1,806	
Cheerleaders	1,516	3,636	2,489	2,663	
Student Council	256	3,387	2,638	1,005	
Choir	504	7,269	7,276	497	
Math Club	86	400	160	326	
Rocketry	0	1,370	1,370	0	
Math Moves U MS Grant	4,643	4,300	2,210	6,733	
Scholar Bowl	1,520	190	769	941	
Science Wish List	1,008	725	369	1,364	
FACS	191	27	0	218	
Mentoring Program	(160)	2,106	1,238	708	
Art Supplies	0	490	479	11	
Sewing Club	27	11	38	0	
5th Incoming 6th	1,100	1,100	1,100	1,100	
6th Students	1,100	0	0	1,100	
7th Students	1,100	0	0	1,100	
8th Students	0	0	0	0	
	<u>19,920</u>	<u>39,309</u>	<u>35,795</u>	<u>23,434</u>	

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Central Middle School				
Student Council	\$ 2,692	\$ 5,046	\$ 3,948	\$ 3,790
Scholar Bowl	10	0	0	10
Science Olympiad	177	818	609	386
Fundraiser	1,247	24,480	18,891	6,836
PE Uniforms	4,247	11,670	11,400	4,517
Agenda Books	626	64	0	690
8th Celebration	0	4,503	4,503	0
Veterans Day Assembly	688	400	127	961
Green Team	380	1,196	1,450	126
Yearbook Sales	221	13,927	12,018	2,130
Media Arts	175	(147)	0	28
Teacher Advisor	0	112	112	0
Choir	9	0	9	0
Band	121	(45)	0	76
6th Grade Team	0	518	518	0
	<u>10,593</u>	<u>62,542</u>	<u>53,585</u>	<u>19,550</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements		Balance
Meadowlark Elementary					
Student Activity Fund	\$ 4,101	\$ 9,761	\$ 5,519	\$	8,343
Charitable Donations	15,864	6,000	8,704		13,160
Lego Club Donation	20	0	0		20
	<u>19,985</u>	<u>15,761</u>	<u>14,223</u>		<u>21,523</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash		Cash		Ending Cash
	Balance	Cash Receipts	Disbursements		Balance
Robert Martin Elementary					
Library Book Club	\$ 365	\$ 81	\$ 0	\$	446
Target	1,001	1,995	2,295		701
Pictures	1,141	685	1,023		803
2nd Grade Popcorn					
Fundraiser	150	608	228		530
	<u>2,657</u>	<u>3,369</u>	<u>3,546</u>		<u>2,480</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Beginning Cash</u> <u>Balance</u>	<u>Cash Receipts</u>	<u>Cash</u> <u>Disbursements</u>	<u>Ending Cash</u> <u>Balance</u>
Sunflower Elementary				
5th Grade Projects	\$ 699	\$ 913	\$ 786	\$ 826
5th Grade Recognition	189	65	0	254
2nd Grade Popcorn Unit	178	419	138	459
Kindergarten Film				
Development	20	0	0	20
3rd Grade Carnival	143	1,502	0	1,645
	<u>1,229</u>	<u>2,899</u>	<u>924</u>	<u>3,204</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Prairie Creek Elementary				
Student Activity Fund	\$ 3,496	\$ 19,801	\$ 17,156	\$ 6,141
	<u>3,496</u>	<u>19,801</u>	<u>17,156</u>	<u>6,141</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Andover Ecademy				
Field Trips	\$ 0	\$ 625	\$ 618	\$ 7
Zoo Field Trip 2013	0	138	138	0
	0	763	756	7

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

<u>Fund</u>	<u>Beginning Cash Balance</u>	<u>Cash Receipts</u>	<u>Cash Disbursements</u>	<u>Ending Cash Balance</u>
District				
Scholarships	\$ 36,050	\$ 4,118	\$ 7,000	\$ 33,168
Piano Music Festival	254	2,165	1,818	601
Miscellaneous	0	100	100	0
Sales Tax	17	46,963	46,891	89
	<u>36,321</u>	<u>53,346</u>	<u>55,809</u>	<u>33,858</u>
Payroll Clearing	<u>28,798</u>	<u>101,483</u>	<u>98,526</u>	<u>31,755</u>
Total Agency Funds	<u>\$ 348,893</u>	<u>\$ 680,629</u>	<u>\$ 651,323</u>	<u>\$ 378,199</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered		Add Encumbrances and Accounts Payable		Ending Cash Balance	
	Cash Balance		Encumbrances				Cash Balance		Payable			
Andover High School	\$	52,132	\$	0	\$	106,881	\$	57,323	\$	0	\$	57,323
Athletics		7,632		0	2,368	0		10,000		0		10,000
Athletics - Facility		152		0	1,921	893		1,180		0		1,180
AHS Broadcasting		0		0	2,618	783		1,835		0		1,835
District Concessions		1,486		0	7,814	7,790		1,510		0		1,510
AHS Concessions		5,057		0	9,977	8,446		6,588		0		6,588
Baseball		3,604		0	2,079	5,389		294		0		294
Baseball Coaches		2,719		0	814	1,180		2,353		0		2,353
Boys Soccer		0		0	1,362	1,362		0		0		0
Soccer Concessions		164		0	0	0		164		0		164
Girls Soccer		1,578		0	4,994	5,064		1,508		0		1,508
Wrestling		1,073		0	0	495		578		0		578
Track		792		0	732	929		595		0		595
Wrestling Coaches		161		0	2,901	2,695		367		0		367
Volleyball		818		0	8	0		826		0		826
Boys Golf		31		0	0	0		31		0		31
Girls Golf		1,462		0	221	456		1,227		0		1,227
Cross Country		0		0	2,883	2,466		417		0		417
Cross Country Coaches		1,796		0	3,115	3,045		1,866		0		1,866
Softball		54		0	0	0		54		0		54
Softball Coaches		6,805		0	26,814	23,208		10,411		0		10,411
Cheerleaders		581		0	12,192	10,431		2,342		0		2,342
Trojanettes		9		0	523	183		349		0		349
Bowling		558		0	1,532	1,525		565		0		565
Girls Tennis		14		0	0	0		14		0		14
Boys Tennis		638		0	642	491		789		0		789
Athletic Training		2,351		0	544	669		2,226		0		2,226
Boys Basketball		1,916		0	1,911	670		3,157		0		3,157
Boys Basketball Coaches		649		0	1,138	1,632		155		0		155
Girls Basketball		1,214		0	0	703		511		0		511
Girls Basketball Coaches		998		0	5,628	6,626		0		0		0
Football		2,576		0	1,795	2,361		2,010		0		2,010
Football Milk Project		99,020		0	208,598	196,373		111,245		0		111,245

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Andover High School (Continued)								
Weights	\$ 1	\$ 0	\$ 0	\$ 0	\$ 1	\$ 0	\$ 0	\$ 1
Girls Swim	188	0	0	0	188	0	0	188
Football Coaches	707	0	910	1,538	79	0	0	79
LINK Crew	749	0	0	531	218	0	0	218
Educational Services	5,822	0	7,504	6,644	6,682	0	0	6,682
Crime Stoppers	300	0	0	0	300	0	0	300
Student Obligations	475	0	2,605	1,064	2,016	0	0	2,016
Library	9,898	0	1,504	730	10,672	0	0	10,672
Lifetouch Senior Sitting Fee	131	0	1,970	1,950	151	0	0	151
Testing	7,538	0	22,641	20,424	9,755	0	0	9,755
Vending Machines	2,993	0	27,593	8,291	22,295	0	0	22,295
After Prom	2,278	0	12,050	9,426	4,902	0	0	4,902
Sales Tax	0	0	19,708	19,708	0	0	0	0
	<u>31,080</u>	<u>0</u>	<u>96,485</u>	<u>70,306</u>	<u>57,259</u>	<u>0</u>	<u>0</u>	<u>57,259</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered		Prior Year Canceled		Cash Receipts	Expenditures	Ending Unencumbered		Add Encumbrances and Accounts Payable		Ending Cash Balance			
	Cash Balance		Encumbrances				Cash Balance		Payable					
Andover Central High School														
Athletics	\$	15,513	\$	0	\$	4,588	\$	34,755	\$	(14,654)	\$	9	\$	(14,645)
Athletic Gate/Officials		5,226		0		74,378		49,207		30,397		0		30,397
Student Activities		402		0		15		0		417		0		417
Girls' Basketball		574		0		2,338		2,326		586		0		586
Baseball		4,087		0		6,034		8,708		1,413		0		1,413
Field Improvements		3,359		0		4,570		4,608		3,321		2,250		5,571
Boy's Basketball		2,451		0		1,000		1,022		2,429		0		2,429
Bowling		0		0		902		902		0		0		0
Cheerleaders		2,057		0		20,777		15,049		7,785		5,335		13,120
Concessions		994		0		10,864		11,159		699		0		699
District Concessions		128		0		29,262		28,695		695		0		695
District Concessions Due AHS		0		0		7,326		7,326		0		0		0
Cross Country		2,434		0		2,385		5,048		(229)		0		(229)
Dance Team		1,743		0		16,517		14,547		3,713		9,567		13,280
Football		3,544		0		7,805		9,088		2,261		0		2,261
Golf-Boys		753		0		654		698		709		0		709
Golf-Girls		367		0		199		240		326		0		326
Soccer-Boys		1,262		0		4,287		3,599		1,950		0		1,950
Soccer-Girls		1,525		0		3,437		2,993		1,969		0		1,969
Softball		5,803		0		535		1,165		5,173		0		5,173
Swimming		0		0		388		0		388		0		388
Tennis-Girls		174		0		0		0		174		0		174
Track		58		0		40		0		98		0		98
Training Room		145		0		0		0		145		0		145
Volleyball		1,226		0		2,413		2,705		934		0		934
Wrestling		1,323		0		3,755		4,260		818		0		818
Non-Student Activities		2,883		0		1,675		2,739		1,819		0		1,819
Educational Services		3,276		0		1,710		2,382		2,604		0		2,604
Enrollment/Lunch Account		0		0		211		211		0		0		0
Lifetouch		70		0		1,650		1,640		80		0		80
Library		4,642		0		1,020		4,433		1,229		0		1,229
		66,019		0		210,735		219,505		57,249		17,161		74,410

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Andover Central High School (Continued)								
Textbook Rebind or Lost	\$ 11,916	\$ 0	\$ 2,855	\$ 1,115	\$ 13,656	\$ 0	\$ 0	\$ 13,656
Math-Calculators	123	0	0	0	123	0	0	123
Brick & Stone Student Recognition	972	0	0	0	972	0	0	972
Wall of Fame Plaques	198	0	0	0	198	0	0	198
Science Goggles	11	0	0	11	0	0	0	0
Testing	5,980	0	18,420	17,503	6,897	0	0	6,897
Transportation - School Sponsored	303	0	0	0	303	0	0	303
Transportation - Student Paid	1,395	0	(198)	0	1,197	0	0	1,197
Vending Machines	10,756	0	4,059	1,184	13,631	4,460	0	18,091
Pepsi Guarantee	2,510	0	16,820	4,305	15,025	0	0	15,025
Sales Tax	0	0	11,080	11,019	61	0	0	61
	<u>34,164</u>	<u>0</u>	<u>53,036</u>	<u>35,137</u>	<u>52,063</u>	<u>4,460</u>		<u>56,523</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning		Prior Year		Cash Receipts	Expenditures	Ending		Add			
	Unencumbered	Cash Balance	Encumbrances	Canceled			Unencumbered	Cash Balance	Encumbrances and Accounts Payable	Ending Cash Balance		
Andover Middle School	\$	13,873	\$	0	\$	31,398	\$	13,808	\$	0	\$	13,808
Athletics		16		0		1,326		130		0		130
Volleyball		89		0		1,247		436		0		436
Cross Country		0		0		667		162		0		162
Football		3,578		0		1,006		4,584		0		4,584
Football Fundraising		13		0		718		0		0		0
Girls Tennis		116		0		64		63		0		63
Boys Tennis		26		0		2,043		40		0		40
Girls BB		228		0		523		248		0		248
Boys BB		1,625		0		891		375		0		375
Wrestling		768		0		0		608		0		608
Track		1,009		0		3,835		276		0		276
Concessions		0		0		3,575		0		0		0
Krispy Kreme Fundraiser		8,531		0		390		4,939		0		4,939
Middle School		333		0		67		379		0		379
Trojan Booster Club Donation		669		0		1,097		64		0		64
Newspaper		(8)		0		15,573		1,110		0		1,110
Yearbook		2,785		0		11,255		2,313		0		2,313
Band		2,179		0		7,490		58		0		58
Entertainment Books		0		0		1,175		0		0		0
AMSPO Teacher's Wish List		4,514		0		1,976		4,896		0		4,896
Library		(69)		0		920		1		0		1
Web Leader		251		0		109		327		0		327
Pencil/Pen Machine		0		0		7,855		0		0		0
8th Grade Promotion		3,499		0		3,268		2,125		0		2,125
Magazine Fundraiser		5,213		0		4,069		2,557		0		2,557
Fundraisers		(68)		0		6,808		651		0		651
Physical Education Uniforms		5,077		0		5,057		6,184		0		6,184
Commissions and Donations		3,556		0		1,878		2,586		0		2,586
TMH		203		0		0		203		0		203
6th Teachers		104		0		0		104		0		104
7th Teachers		300		0		0		277		0		277
8th Teachers		149		0		463		205		0		205
Teachers Activity		58,559		0		116,678		49,709		0		49,709

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Andover Central Middle School								
Athletics	\$ 967	\$ 0	\$ 13,306	\$ 1,620	\$ 12,653	\$ 0	\$ 0	\$ 12,653
A Passes/Gate/Officials	5,930	0	7,204	13,134	0	0	0	0
Concessions	2,122	0	5,755	4,633	3,244	0	0	3,244
Cheerleaders	16	0	3,599	3,387	228	0	0	228
Football	793	0	6,668	5,852	1,609	0	0	1,609
Gross Country	101	0	387	423	65	0	0	65
Girls Basketball	828	0	5,117	3,622	2,323	0	0	2,323
Boys Basketball	690	0	4,392	2,528	2,554	0	0	2,554
Wrestling	403	0	298	604	97	0	0	97
Track	259	0	4,067	3,884	442	0	0	442
Volleyball	221	0	558	523	256	0	0	256
Middle School	1,087	0	24,985	11,684	14,388	0	0	14,388
Media Center	4,109	0	790	474	4,425	0	0	4,425
Lost/Damaged Books	1,685	0	225	0	1,910	0	0	1,910
Locker Fees	735	0	416	8	1,143	0	0	1,143
Interest	91	0	(91)	0	0	0	0	0
Insufficient Funds	(350)	0	350	0	0	0	0	0
	<u>19,687</u>	<u>0</u>	<u>78,026</u>	<u>52,376</u>	<u>45,337</u>	<u>0</u>	<u>0</u>	<u>45,337</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Meadowlark Elementary								
P.T.O. Funded	\$ 2,632	\$ 0	\$ 27,480	\$ 12,822	\$ 17,290	\$ 0	\$ 0	17,290
Library Book Fair	664	0	200	200	664	0	0	664
Lost/Damaged Library Books	1,077	0	326	869	534	0	0	534
Picture Donation	2,761	0	955	2,547	1,169	0	0	1,169
Yearbook	973	0	206	529	650	0	0	650
Student Assistance	261	0	34	189	106	0	0	106
Holiday Giving Project	169	0	4,070	4,188	51	0	0	51
MES PTO Grants	715	0	12,031	8,471	4,275	0	0	4,275
	<u>9,252</u>	<u>0</u>	<u>45,302</u>	<u>29,815</u>	<u>24,739</u>	<u>0</u>	<u>0</u>	<u>24,739</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Cottonwood Elementary	\$ 1,869	\$ 0	\$ 2,697	\$ 1,471	3,095	\$ 0	\$ 0	3,095
Cottonwood Student Activity	121	0	100	75	146	0	0	146
2nd Grade Popcorn Acct	3,115	0	3,643	3,274	3,484	0	0	3,484
Cottonwood Yearbook	2,135	0	3,170	4,759	546	0	0	546
PTO Gifts to Teachers	0	0	100	100	0	0	0	0
Eagle Scouts	138	0	113	0	251	0	0	251
Kids In Need	869	0	728	287	1,310	0	0	1,310
Coke Commission	884	0	1,781	1,918	747	0	0	747
Cottonwood Music Department	811	0	20	(1)	832	0	0	832
Library Book Fair	1,564	0	249	15	1,798	0	0	1,798
Lost/Damaged Library Books	520	0	0	0	520	0	0	520
Habitat Center	0	0	9,214	9,214	0	0	0	0
Field Trips	0	0	1,316	1,216	100	0	0	100
NSF Checks	0	0	0	0	0	0	0	0
	<u>12,026</u>	<u>0</u>	<u>23,131</u>	<u>22,328</u>	<u>12,829</u>	<u>0</u>	<u>0</u>	<u>12,829</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Robert Martin Elementary								
Library	\$ 460	\$ 0	\$ 0	\$ 261	\$ 199	\$ 0	\$ 0	199
Library Fines	99	0	133	0	232	0	0	232
Textbook Fines	0	0	593	0	593	0	0	593
Music Program	203	0	180	60	323	0	0	323
Pepsi	1,119	0	0	418	701	0	0	701
Donations	2,512	0	18,016	17,176	3,352	0	0	3,352
	4,393	0	18,922	17,915	5,400	0	0	5,400

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning		Prior Year		Cash Receipts	Expenditures	Ending		Add		Ending Cash Balance
	Unencumbered	Cash Balance	Encumbrances	Canceled			Unencumbered	Cash Balance	Encumbrances and Accounts Payable		
Sunflower Elementary											
SAMS Award-Stonehooker	\$	42	\$	0	\$	0	\$	42	\$	0	\$ 42
PTO Assistance Fund		487		0		0		487		0	487
Book Fair		4,438		0		1,841		487		0	5,792
CAAMP Activities		2,394		0		4,474		4,458		0	2,410
Student Activity		4,473		0		7,116		7,322		0	4,267
Cup Stacking		1		0		0		1		0	1
Student Council		1,109		0		1,915		1,987		0	1,037
Yearbook		5,113		0		4,999		4,388		0	5,724
Library Book Fair		3,653		0		2,250		360		0	5,543
Library Lost Book Fund		1,399		0		291		587		0	1,103
Music		302		0		1,753		1,529		0	526
Interest Income		32		0		0		32		0	32
NSF		(501)		0		24		(501)		0	(501)
		22,942		0		24,663		21,142		0	26,463

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Prairie Creek Elementary								
Music	\$ 332	\$ 0	\$ 997	\$ 921	\$ 408	\$ 0	\$ 0	408
PE	0	0	121	0	121	0	0	121
Student Council	0	0	682	178	504	0	0	504
F & R Donations	3,229	0	154	415	2,968	0	0	2,968
Technology	0	0	1,745	0	1,745	0	0	1,745
Library Book Fair	1,911	0	1,554	1,522	1,943	0	0	1,943
Lost/Damaged Library Books	1,400	0	324	1,071	653	0	0	653
	<u>6,872</u>	<u>0</u>	<u>5,577</u>	<u>4,107</u>	<u>8,342</u>	<u>0</u>	<u>0</u>	<u>8,342</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add	
						Encumbrances and Accounts Payable	Ending Cash Balance
Wheatland Elementary							
Library Book Fair	\$ 29	\$ 0	\$ 2,203	\$ 2,007	\$ 225	\$ 0	\$ 225
Student Activity	9,472	0	12,413	9,010	12,875	0	12,875
WES PTO Donations	558	0	2,843	2,901	500	0	500
Principal Library Book Fair	91	0	9,733	7,330	2,494	0	2,494
Library Birthday Book Club	366	0	1,175	1,532	9	0	9
Library Lost Book Fund	0	0	259	52	207	0	207
Music	910	0	1,456	1,207	1,159	0	1,159
STUCO	806	0	0	76	730	0	730
	<u>12,232</u>	<u>0</u>	<u>30,082</u>	<u>24,115</u>	<u>18,199</u>	<u>0</u>	<u>18,199</u>

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2015

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add		Ending Cash Balance
						Encumbrances and Accounts Payable		
Andover Ecadamey								
Box Tops	\$ 224	\$ 0	\$ 0	\$ 224	\$ 0	\$ 0	\$ 0	0
Damaged/Missing Equipment	500	0	0	0	500	0	0	500
Elementary Summer	(2,675)	0	2,675	0	0	0	0	0
Secondary Summer	(250)	0	250	0	0	0	0	0
Graduation	340	0	1,125	1,445	20	0	0	20
Student Fundraiser	0	0	71	71	0	0	0	0
Spring Semi-Formal	0	0	210	0	210	0	0	210
Returned Checks	(425)	0	425	0	0	0	0	0
Sales Tax	(129)	0	129	0	0	0	0	0
Employee Spirit Wear	110	0	1,051	1,161	0	0	0	0
Student Spirit Wear Sales	0	0	518	518	0	0	0	0
Yearbook	(71)	0	71	0	0	0	0	0
	<u>(2,376)</u>	<u>0</u>	<u>6,525</u>	<u>3,419</u>	<u>730</u>	<u>0</u>	<u>0</u>	<u>730</u>
Total District Activity Funds	\$ 373,870	\$ 0	\$ 917,760	\$ 822,066	\$ 469,564	\$ 21,621	\$ 491,185	

FEDERAL AWARD INFORMATION



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING AND ON COMPLIANCE
AND OTHER MATTERS BASED ON AN AUDIT OF FINANCIAL STATEMENTS PERFORMED
IN ACCORDANCE WITH GOVERNMENT AUDITING STANDARDS**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Andover Unified School District No. 385
Andover, Kansas**

We have audited, in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards* issued by the Comptroller General of the United States, the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, as of and for the year ended **June 30, 2015**, and the related notes to the financial statement, which collectively comprise **Andover Unified School District No. 385, Andover, Kansas'** basic financial statement, and have issued our report thereon dated December 7, 2015. In our report, our opinion on the financial statement was unmodified based on the prescribed basis of accounting that demonstrates compliance with the *Kansas Municipal Audit and Accounting Guide* which is a comprehensive basis of accounting other than accounting principles generally accepted in the United States of America.

Internal Control Over Financial Reporting

In planning and performing our audit of the financial statement, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over financial reporting (internal control) to determine the audit procedures that are appropriate in the circumstances for the purpose of expressing our opinion on the financial statement, but not for the purpose of expressing an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control.

A *deficiency in internal control* exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. A *material weakness* is a deficiency, or combination of deficiencies, in internal control, such that there is a reasonable possibility that a material misstatement of the entity's financial statement will not be prevented, or detected and corrected on a timely basis. A *significant deficiency* is a deficiency, or combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance.

**Board of Education
Andover Unified School District No. 385**

Our consideration of internal control was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control that might be material weaknesses or significant deficiencies. Given these limitations, during our audit we did not identify any deficiencies in internal control that we consider to be material weaknesses. However, material weaknesses may exist that have not been identified.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether **Andover Unified School District No. 385, Andover, Kansas'** financial statement is free from material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standards*.

Purpose of this Report

The purpose of this report is solely to describe the scope of our testing of internal control and compliance and the result of that testing, and not to provide an opinion on the effectiveness of the entity's internal control or on compliance. This report is an integral part of an audit performed in accordance with *Government Auditing Standards* in considering the entity's internal control and compliance. Accordingly, this communication is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 7, 2015



BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

**REPORT ON COMPLIANCE FOR EACH MAJOR FEDERAL PROGRAM; REPORT ON
INTERNAL CONTROL OVER COMPLIANCE; AND REPORT ON SCHEDULE OF
EXPENDITURES OF FEDERAL AWARDS REQUIRED BY OMB CIRCULAR A-133**

INDEPENDENT AUDITORS' REPORT

**Board of Education
Andover Unified School District No. 385
Andover, Kansas**

Report on Compliance for Each Major Federal Program

We have audited **Andover Unified School District No. 385, Andover, Kansas'** compliance with the types of compliance requirements described in the *OMB Circular A-133, Compliance Supplement* that could have a direct and material effect on each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs for the year ended **June 30, 2015**. **Andover Unified School District No. 385, Andover, Kansas'** major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs.

Management's Responsibility

Management is responsible for compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal programs.

Auditors' Responsibility

Our responsibility is to express an opinion on compliance for each of **Andover Unified School District No. 385, Andover, Kansas'** major federal programs based on our audit of the types of compliance requirements referred to above. We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about **Andover Unified School District No. 385, Andover, Kansas'** compliance with those requirements and performing such other procedures as we considered necessary in the circumstances.

We believe that our audit provides a reasonable basis for our opinion on compliance for each major federal program. However, our audit does not provide a legal determination of **Andover Unified School District No. 385, Andover, Kansas'** compliance.

**Board of Education
Andover Unified School District No. 385**

Opinion on Each Major Federal Program

In our opinion, **Andover Unified School District No. 385, Andover, Kansas** complied, in all material respects, with the types of compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended **June 30, 2015**.

Report on Internal Control Over Compliance

Management of **Andover Unified School District No. 385, Andover, Kansas** is responsible for establishing and maintaining effective internal control over compliance with the types of compliance requirements referred to above. In planning and performing our audit, we considered **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance with the types of requirements that could have a direct and material effect on each major federal program to determine the auditing procedures that are appropriate in the circumstances for the purpose of expressing an opinion on compliance for each major federal program and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of **Andover Unified School District No. 385, Andover, Kansas'** internal control over compliance.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or combination of deficiencies, in internal control over compliance, such that there is a reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over compliance that might be material weaknesses or significant deficiencies. We did not identify any deficiencies in internal control over compliance that we consider to be material weaknesses. However, material weakness may exist that have not been identified.

The purpose of this report on internal control over compliance is solely to describe the scope of our testing of internal control over compliance and the results of that testing based on the requirements of OMB Circular A-133. Accordingly, this report is not suitable for any other purpose.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
December 7, 2015

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Grant Title (Passes Through Kansas Department of Education)	Federal CFDA No.	Program Amount	Unencumbered		Receipts	Expenditures	Unencumbered Cash 6-30-15
			Cash 7-1-14				
Department of Agriculture							
Child Nutrition Cluster-Cluster	10.553	\$ 55,173					
School Breakfast Program	10.555	475,231					
National School Lunch Program		530,404	\$	0	\$ 530,404	\$ 530,404	0
Department of Education							
Title I, Part A Cluster-Cluster				398	285,538	280,760	5,176
Title I Grants to Local Education Agencies	84.010	285,538		0	60,948	60,948	0
Improving Teacher Quality State Grants	84.367	60,948		398	346,486	341,708	5,176
		346,486					
(Passes Through South Central Kansas Education Service Center)							
Department of Education							
Carl Perkins	84.048	18,893		0	18,893	18,893	0
Total Federal Financial Assistance		\$ 895,783	\$	398	\$ 895,783	\$ 891,005	\$ 5,176

ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
NOTES TO SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2015

Note 1 - Basis of Presentation:

The accompanying schedule of expenditures of federal awards includes the federal grant activity of **Andover Unified School District No. 385, Andover, Kansas**, and is prepared on the basis of accounting as described in Note 1 of the notes to the financial statement. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations."

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

SUMMARY OF AUDIT RESULTS

1. The independent auditors' report expresses an unmodified opinion on the financial statement of **Andover Unified School District No. 385, Andover, Kansas**.
2. No significant deficiencies or material weaknesses were reported in the Report On Internal Control Over Financial Reporting And On Compliance And Other Matters Based On An Audit Of Financial Statements Performed In Accordance With *Government Auditing Standards*.
3. No instances of noncompliance material to the financial statement of **Andover Unified School District No. 385, Andover, Kansas**, were disclosed during the audit.
4. No significant deficiencies or material weakness were reported in the Report Of Compliance for Each Major Program; Report On Internal Control Over Compliance; And Report on Schedule of Expenditures of Federal Awards Required By OMB Circular A-133.
5. The independent auditors' report on compliance for the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**, expresses an unmodified opinion on all major federal programs.
6. There were no audit findings relative to the major federal award programs for **Andover Unified School District No. 385, Andover, Kansas**.
7. The programs tested as major programs were:

Child Nutrition Cluster-Cluster	
School Breakfast Program	10.553
National School Lunch Program	10.555
8. The threshold for distinguishing Types A and B programs was \$300,000.
9. **Andover Unified School District No. 385, Andover, Kansas**, was determined not to be a low-risk auditee.

**ANDOVER UNIFIED SCHOOL DISTRICT NO. 385
SCHEDULE OF PRIOR YEAR FINDINGS AND QUESTIONED COSTS
FOR THE YEAR ENDED JUNE 30, 2015**

There are no prior audit findings.